

**Table T18-0044**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
<b>Lowest Quintile</b>	0.1	99.9	0.0	0.2	0	0.0	0.9	0.9	3.9	3.9
<b>Second Quintile</b>	1.1	98.9	0.0	3.4	10	0.2	3.8	3.8	8.0	8.0
<b>Middle Quintile</b>	2.9	97.1	0.1	17.6	30	0.4	9.7	9.7	12.7	12.8
<b>Fourth Quintile</b>	3.9	96.2	0.1	30.9	70	0.3	17.7	17.7	16.0	16.1
<b>Top Quintile</b>	2.7	97.3	0.0	47.9	120	0.1	67.6	67.5	23.9	24.0
<b>All</b>	1.8	98.2	0.0	100.0	30	0.2	100.0	100.0	18.5	18.6
<b>Addendum</b>										
<b>80-90</b>	3.2	96.8	0.1	19.0	90	0.3	14.2	14.2	18.8	18.9
<b>90-95</b>	2.7	97.3	0.1	12.7	130	0.2	10.7	10.7	20.6	20.7
<b>95-99</b>	2.0	98.0	0.1	13.3	170	0.2	15.5	15.5	22.8	22.8
<b>Top 1 Percent</b>	0.5	99.5	0.0	2.8	150	0.0	27.2	27.2	31.2	31.2
<b>Top 0.1 Percent</b>	0.1	99.9	0.0	0.2	100	0.0	13.6	13.6	32.6	32.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Lowest Quintile</b>	48,930	27.6	15,190	4.4	590	0.9	14,600	5.2	3.9
<b>Second Quintile</b>	39,320	22.2	37,840	8.8	3,010	3.8	34,830	10.0	8.0
<b>Middle Quintile</b>	34,350	19.4	69,760	14.2	8,870	9.7	60,890	15.2	12.7
<b>Fourth Quintile</b>	28,870	16.3	119,870	20.5	19,220	17.7	100,660	21.1	16.0
<b>Top Quintile</b>	24,560	13.9	360,120	52.3	86,140	67.6	273,980	48.9	23.9
<b>All</b>	#####	100.0	95,380	100.0	17,670	100.0	77,710	100.0	18.5
<b>Addendum</b>									
<b>80-90</b>	12,610	7.1	187,000	14.0	35,160	14.2	151,840	13.9	18.8
<b>90-95</b>	6,090	3.4	266,990	9.6	55,080	10.7	211,910	9.4	20.6
<b>95-99</b>	4,710	2.7	451,970	12.6	102,830	15.5	349,140	11.9	22.8
<b>Top 1 Percent</b>	1,150	0.7	2,374,200	16.2	740,910	27.2	1,633,290	13.7	31.2
<b>Top 0.1 Percent</b>	120	0.1	11,123,710	7.7	3,623,330	13.6	7,500,390	6.4	32.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2017 dollars): 20% \$25,400; 40% \$49,600; 60% \$87,400; 80% \$150,100; 90% \$217,800; 95% \$308,200; 99% \$746,100; 99.9% \$3,587,300.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T18-0044**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	100.0	0.0	0.0	0	0.0	0.1	0.1	0.6	0.6
Second Quintile	0.5	99.5	0.0	1.0	*	0.1	2.6	2.6	6.5	6.5
Middle Quintile	2.1	97.9	0.0	6.8	10	0.2	7.9	7.9	11.6	11.6
Fourth Quintile	3.7	96.3	0.1	25.9	50	0.3	16.9	16.9	15.5	15.5
Top Quintile	3.5	96.5	0.1	66.3	130	0.2	72.3	72.3	23.6	23.7
All	1.8	98.2	0.0	100.0	30	0.2	100.0	100.0	18.5	18.6
<b>Addendum</b>										
80-90	4.0	96.0	0.1	21.6	80	0.3	15.2	15.3	18.6	18.6
90-95	3.6	96.4	0.1	18.9	140	0.3	11.8	11.9	20.6	20.6
95-99	2.5	97.5	0.1	19.8	200	0.2	16.9	16.9	22.6	22.7
Top 1 Percent	1.2	98.8	0.0	6.0	260	0.0	28.3	28.2	30.9	30.9
Top 0.1 Percent	0.3	99.7	0.0	0.3	110	0.0	14.2	14.2	32.6	32.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	39,420	22.2	14,200	3.3	90	0.1	14,110	4.0	0.6
Second Quintile	37,470	21.1	33,360	7.4	2,180	2.6	31,190	8.5	6.5
Middle Quintile	34,980	19.7	60,970	12.6	7,050	7.9	53,920	13.7	11.6
Fourth Quintile	32,710	18.5	104,300	20.2	16,130	16.9	88,170	20.9	15.5
Top Quintile	31,470	17.8	304,440	56.7	71,920	72.3	232,520	53.1	23.6
All	177,230	100.0	95,380	100.0	17,670	100.0	77,710	100.0	18.5
<b>Addendum</b>									
80-90	16,060	9.1	159,760	15.2	29,700	15.2	130,060	15.2	18.6
90-95	7,940	4.5	227,290	10.7	46,720	11.8	180,570	10.4	20.6
95-99	6,070	3.4	386,530	13.9	87,360	16.9	299,170	13.2	22.6
Top 1 Percent	1,400	0.8	2,048,910	16.9	633,170	28.3	1,415,740	14.4	30.9
Top 0.1 Percent	140	0.1	9,718,090	8.1	3,166,170	14.2	6,551,920	6.7	32.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T18-0044**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.1	99.9	0.0	0.0	0	0.0	2.3	2.3	6.0	6.0
Second Quintile	0.4	99.6	0.0	1.1	*	0.1	6.2	6.2	7.9	7.9
Middle Quintile	2.6	97.4	0.0	7.3	20	0.3	13.3	13.3	12.6	12.6
Fourth Quintile	4.4	95.6	0.1	25.5	70	0.6	21.0	21.0	16.7	16.7
Top Quintile	5.1	94.9	0.2	66.1	240	0.5	56.9	56.9	23.8	23.9
All	1.8	98.2	0.1	100.0	40	0.5	100.0	100.0	17.0	17.1
<b>Addendum</b>										
80-90	5.6	94.4	0.2	22.1	150	0.6	16.0	16.1	19.8	19.9
90-95	5.0	95.0	0.2	20.1	290	0.8	11.2	11.2	21.4	21.6
95-99	4.0	96.0	0.2	17.9	410	0.7	12.7	12.8	23.5	23.6
Top 1 Percent	2.9	97.1	0.1	6.0	730	0.2	16.9	16.9	32.7	32.8
Top 0.1 Percent	1.3	98.7	0.0	0.4	480	0.0	8.4	8.4	34.6	34.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	26,600	29.4	11,150	6.6	670	2.3	10,480	7.4	6.0
Second Quintile	22,780	25.2	26,400	13.3	2,090	6.2	24,310	14.8	7.9
Middle Quintile	17,720	19.6	45,950	18.0	5,770	13.3	40,180	19.0	12.6
Fourth Quintile	12,850	14.2	75,210	21.4	12,520	21.0	62,690	21.5	16.7
Top Quintile	9,760	10.8	188,190	40.7	44,710	56.9	143,480	37.4	23.8
All	90,380	100.0	50,000	100.0	8,490	100.0	41,510	100.0	17.0
<b>Addendum</b>									
80-90	5,430	6.0	114,760	13.8	22,680	16.0	92,070	13.3	19.8
90-95	2,480	2.7	161,500	8.9	34,550	11.2	126,950	8.4	21.4
95-99	1,570	1.7	266,230	9.2	62,450	12.7	203,780	8.5	23.5
Top 1 Percent	290	0.3	1,366,290	8.8	446,890	16.9	919,400	7.1	32.7
Top 0.1 Percent	30	0.0	6,234,160	4.1	2,158,810	8.4	4,075,350	3.3	34.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T18-0044**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.0	100.0	0.0	0.0	0	0.0	-0.1	-0.1	-1.0	-1.0
Second Quintile	0.7	99.3	0.0	0.6	*	0.1	1.0	1.0	6.1	6.1
Middle Quintile	1.5	98.5	0.0	4.7	10	0.1	4.7	4.7	10.8	10.8
Fourth Quintile	3.2	96.8	0.0	26.3	30	0.2	14.5	14.5	14.8	14.8
Top Quintile	2.6	97.4	0.0	68.4	70	0.1	79.6	79.6	23.5	23.5
All	2.1	97.9	0.0	100.0	30	0.1	100.0	100.0	20.0	20.0
<b>Addendum</b>										
80-90	3.1	96.9	0.0	23.1	50	0.2	15.2	15.2	18.1	18.1
90-95	2.7	97.3	0.0	14.2	60	0.1	12.5	12.5	20.3	20.3
95-99	1.9	98.1	0.0	24.8	120	0.1	19.4	19.4	22.3	22.4
Top 1 Percent	0.8	99.3	0.0	6.3	130	0.0	32.6	32.5	30.6	30.6
Top 0.1 Percent	*	**	0.0	0.1	10	0.0	15.8	15.8	32.3	32.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	5,000	8.3	21,210	1.0	-210	-0.1	21,420	1.3	-1.0
Second Quintile	6,950	11.5	47,600	3.1	2,920	1.0	44,680	3.6	6.1
Middle Quintile	11,530	19.2	81,000	8.8	8,770	4.7	72,230	9.8	10.8
Fourth Quintile	16,390	27.2	127,490	19.6	18,870	14.5	108,620	20.9	14.8
Top Quintile	19,920	33.1	362,800	67.8	85,220	79.6	277,570	64.9	23.5
All	60,210	100.0	177,050	100.0	35,440	100.0	141,620	100.0	20.0
<b>Addendum</b>									
80-90	9,600	16.0	186,480	16.8	33,690	15.2	152,790	17.2	18.1
90-95	5,010	8.3	261,830	12.3	53,040	12.5	208,790	12.3	20.3
95-99	4,260	7.1	434,240	17.4	96,990	19.4	337,250	16.9	22.3
Top 1 Percent	1,040	1.7	2,180,410	21.3	666,610	32.6	1,513,800	18.5	30.6
Top 0.1 Percent	100	0.2	10,479,240	9.8	3,388,370	15.8	7,090,870	8.3	32.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T18-0044**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	0.0	100.0	0.0	0.0	0	0.0	-8.9	-8.9	-9.1	-9.1
Second Quintile	0.3	99.7	0.0	1.0	0	0.0	7.2	7.1	3.7	3.7
Middle Quintile	1.9	98.1	0.0	13.1	10	0.1	23.7	23.6	10.7	10.7
Fourth Quintile	3.4	96.6	0.0	31.6	40	0.2	30.0	30.0	15.7	15.8
Top Quintile	3.8	96.2	0.1	54.4	140	0.2	48.1	48.1	23.7	23.7
All	1.1	98.9	0.0	100.0	10	0.2	100.0	100.0	11.0	11.1
<b>Addendum</b>										
80-90	3.2	96.8	0.0	10.0	40	0.1	15.1	15.0	19.6	19.6
90-95	5.8	94.2	0.2	28.6	300	0.6	9.4	9.5	21.1	21.2
95-99	2.6	97.4	0.1	12.3	300	0.3	8.0	8.0	24.9	25.0
Top 1 Percent	0.9	99.1	0.0	3.5	420	0.1	15.6	15.6	31.5	31.5
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	9.8	9.8	32.3	32.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,420	31.7	20,460	10.8	-1,860	-8.9	22,320	13.3	-9.1
Second Quintile	7,130	30.4	41,950	21.4	1,550	7.2	40,400	23.1	3.7
Middle Quintile	4,900	20.9	69,620	24.3	7,470	23.7	62,150	24.4	10.7
Fourth Quintile	2,730	11.7	107,950	21.1	16,980	30.0	90,970	20.0	15.7
Top Quintile	1,230	5.2	255,790	22.4	60,530	48.1	195,270	19.2	23.7
All	23,450	100.0	59,730	100.0	6,590	100.0	53,140	100.0	11.0
<b>Addendum</b>									
80-90	750	3.2	158,560	8.5	31,050	15.1	127,500	7.7	19.6
90-95	320	1.3	219,200	4.9	46,220	9.4	172,980	4.4	21.1
95-99	140	0.6	365,620	3.5	91,010	8.0	274,610	3.0	24.9
Top 1 Percent	30	0.1	2,788,960	5.5	879,060	15.6	1,909,910	4.2	31.5
Top 0.1 Percent	*	0.0	14,305,870	3.3	4,626,390	9.8	9,679,480	2.5	32.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T18-0044**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	*	**	0.0	0.1	0	0.0	-1.6	-1.6	-8.5	-8.5
Second Quintile	0.7	99.3	0.0	2.0	*	0.1	1.8	1.8	4.3	4.3
Middle Quintile	1.9	98.1	0.0	11.8	10	0.1	8.1	8.1	11.5	11.6
Fourth Quintile	3.0	97.0	0.0	40.5	40	0.2	17.7	17.7	16.0	16.0
Top Quintile	1.6	98.4	0.0	45.6	50	0.0	73.8	73.8	24.5	24.5
All	1.4	98.6	0.0	100.0	20	0.1	100.0	100.0	18.5	18.5
<b>Addendum</b>										
80-90	1.9	98.1	0.0	21.0	40	0.1	14.8	14.8	19.2	19.2
90-95	1.7	98.3	0.0	10.9	40	0.1	11.6	11.6	21.0	21.0
95-99	1.0	99.0	0.0	12.1	60	0.1	17.2	17.1	23.5	23.5
Top 1 Percent	0.1	99.9	0.0	1.5	30	0.0	30.3	30.3	31.3	31.3
Top 0.1 Percent	0.0	100.0	0.0	0.0	0	0.0	14.4	14.4	32.3	32.3

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	11,490	21.4	21,410	3.5	-1,830	-1.6	23,230	4.7	-8.5
Second Quintile	11,450	21.3	46,390	7.6	1,980	1.8	44,410	8.9	4.3
Middle Quintile	10,930	20.3	83,390	13.0	9,620	8.1	73,770	14.1	11.5
Fourth Quintile	10,250	19.1	139,940	20.4	22,390	17.7	117,550	21.1	16.0
Top Quintile	9,420	17.5	415,350	55.8	101,540	73.8	313,810	51.7	24.5
All	53,770	100.0	130,430	100.0	24,100	100.0	106,330	100.0	18.5
<b>Addendum</b>									
80-90	4,720	8.8	211,730	14.2	40,560	14.8	171,170	14.1	19.2
90-95	2,390	4.4	300,510	10.2	63,170	11.6	237,340	9.9	21.0
95-99	1,850	3.4	511,810	13.5	120,430	17.2	391,380	12.6	23.5
Top 1 Percent	480	0.9	2,627,410	17.9	822,620	30.3	1,804,790	15.1	31.3
Top 0.1 Percent	50	0.1	12,144,890	8.2	3,916,190	14.4	8,228,690	6.9	32.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T18-0044**  
**Tax Benefit of the Itemized Deduction for Medical Expenses**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</sup>	Percent of Tax Units <sup>4</sup>		Benefit as a Percent of After- Tax Income <sup>5</sup>	Share of Total Benefit	Average Benefit		Share of Federal Taxes		Average Federal Tax Rate <sup>6</sup>	
	With Benefit	Without Benefit			Dollars	Percent of Federal Taxes	With Provision	Without Provision	With Provision	Without Provision
Lowest Quintile	*	**	0.0	0.0	0	0.0	0.3	0.3	1.5	1.5
Second Quintile	0.3	99.7	0.0	0.6	*	0.2	1.4	1.4	2.3	2.3
Middle Quintile	2.4	97.6	0.0	5.0	20	0.5	4.8	4.8	5.5	5.5
Fourth Quintile	5.8	94.2	0.1	22.4	90	0.9	12.6	12.7	10.3	10.4
Top Quintile	6.5	93.5	0.1	72.0	320	0.5	80.3	80.2	22.6	22.7
All	2.6	97.4	0.1	100.0	70	0.5	100.0	100.0	15.5	15.6
<b>Addendum</b>										
80-90	7.3	92.7	0.2	22.0	190	0.9	13.2	13.2	15.1	15.2
90-95	7.0	93.0	0.3	23.9	420	1.2	10.8	10.9	17.9	18.1
95-99	4.7	95.3	0.2	20.0	450	0.6	17.2	17.2	20.9	21.1
Top 1 Percent	2.7	97.3	0.0	6.2	520	0.1	39.1	38.9	31.0	31.1
Top 0.1 Percent	0.5	99.5	0.0	0.1	90	0.0	22.1	22.0	32.9	32.9

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>5</sup>		Average Federal Tax Rate <sup>6</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,890	17.4	13,480	2.8	200	0.3	13,280	3.3	1.5
Second Quintile	12,440	27.5	28,210	9.3	650	1.4	27,560	10.8	2.3
Middle Quintile	9,670	21.4	53,580	13.7	2,940	4.8	50,640	15.4	5.5
Fourth Quintile	7,770	17.2	92,910	19.1	9,550	12.6	83,360	20.3	10.3
Top Quintile	7,050	15.6	296,140	55.3	66,790	80.3	229,350	50.7	22.6
All	45,260	100.0	83,370	100.0	12,960	100.0	70,410	100.0	15.5
<b>Addendum</b>									
80-90	3,560	7.9	143,820	13.6	21,680	13.2	122,140	13.6	15.1
90-95	1,740	3.9	203,480	9.4	36,380	10.8	167,110	9.1	17.9
95-99	1,380	3.1	349,640	12.8	73,220	17.2	276,420	12.0	20.9
Top 1 Percent	370	0.8	2,010,500	19.6	623,900	39.1	1,386,590	16.0	31.0
Top 0.1 Percent	40	0.1	9,199,520	10.4	3,026,260	22.1	6,173,260	8.3	32.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Table shows the tax benefit of the itemized deduction for medical expenses in excess of 10 percent of adjusted gross income (AGI)

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2017 dollars): 20% \$17,900; 40% \$32,900; 60% \$56,000; 80% \$91,800; 90% \$131,600; 95% \$184,500; 99% \$430,400; 99.9% \$2,049,800.

(4) Tax units with benefit are tax units with a net benefit of \$10 or more.

(5) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(6) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.